

HENRY FORD VILLAGE

Renaissance Gardens

September 18, 2006

Good Morning Committee Members,

I am Leslie S. Rowe, Administrator with Renaissance Gardens at Henry Ford Village. Our facility is a member of the Michigan Association of Homes and Services to the Aging. MAHSA members are not-for-profit 501(C)(3) corporations that offer comprehensive services, housing and benevolent care to Michigan's seniors.

As a member of the House Tax Policy Committee, I am writing to ask for your support of House Bill 6209.

- In Michigan there is growing trend by local municipalities to impose property taxation on not-for-profit providers of assisted living and health care facilities. Several MAHSA members who were previously not taxed were placed on the property tax rolls this year while others were exempted.
- MAHSA members have always been tax exempt, including property tax.
- In the Michigan Public Health Code a licensed health facilities tax exempt.
- The taxes assessed against these not-for-profit facilities are directly passed on to the seniors who are often living on a fixed budget.
- The recent Michigan Supreme Court decision in *Wexford Medical Group v. City of Cadillac*, SC Docket No. 127152 ruled in favor of the Wexford Medical Group. However, without law, court decisions are subject to interpretation and challenges.

Sincerely,

Leslie S. Rowe

Leslie S. Rowe NHA
Administrator